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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

IN RE PATENT APPLICATION OF: Michael CARROLL

SERIAL NO.: 09/450,558

FILING DATE: November 30, 1999

FOR: SYSTEM AND METHOD FOR MANAGING DOCUMENTS HAVING FORMULA BASED DOCUMENT LINKS

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Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

TRANSMITTAL LETTER

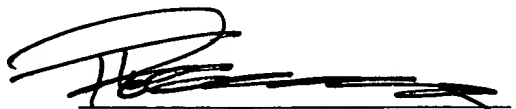
Sir:

Transmitted herewith for filing in the present application are the following documents:

1. Revocation and New Power of Attorney with the relevant portion of Schedule A; and
2. Associate Power of Attorney with the relevant portion of Schedule A.

If the enclosed papers are considered incomplete, the Mail Room is respectfully requested to contact the undersigned at (703) 905-2120.

Respectfully submitted,

  
Rick A. Toering  
Registration No. 43,195  
PILLSBURY WINTHROP LLP  
P.O. Box 10500  
McLean, Virginia 22102  
703-905-2000

Customer No.  
00909

Dated: January 11, 2005



PATENTS

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Assignee : INTERNATIONAL BUSINESS MACHINES CORPORATION

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**REVOCATION AND NEW POWER OF ATTORNEY**

International Business Machines Corporation, owner of the entire right, title and interest in, to and under the listed patents and patent applications attached hereto under Schedule A, by virtue of assignments, hereby revokes any and all former powers of attorney and appoints the attorneys

James G. Gatto	Registration No. 32,694
Rick A. Toering	Registration No. 43,195
Bradford C. Blaise	Registration No. 47,429
Sean L. Ingram	Registration No. 48,283
Stephen T. Keohane	Registration No. 34,360
C. Steven Kurlowecz	Registration No. 46,846
Eric Damon	Registration No. 41,695
Stephen Meyers	Registration No. 29,330
Steven J. Soucar	Registration No. 32,440
Lynn Anderson	Registration No. 46,412

as Assignee's attorneys with full power of substitution and revocation to take any and all action necessary with regard to the patents and patent applications listed on the attached Schedule A.


Address all telephone calls to James G. Gatto at telephone number 703-905-2054.

Address all correspondence to Customer Number

00909

The undersigned hereby declares that all statements made herein of his/her own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001 and that such willful false statements may jeopardize the validity of the patents, the patent applications or any patents issuing therefrom.

INTERNATIONAL BUSINESS MACHINES  
CORPORATION

By:   
Name: Stephen T. Keohane  
Title: Intellectual Property Law Counsel  
Date: 12/16/04

**SCHEDULE A**

[illegible]



PATENT

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Assignee : INTERNATIONAL BUSINESS MACHINES CORPORATION

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**ASSOCIATE POWER OF ATTORNEY**

The undersigned holder of a Power of Attorney for the listed patents and patent applications attached hereto under Schedule A, grants an Associate Power of Attorney to the attorneys and agents associated with Customer Number:

**00909**

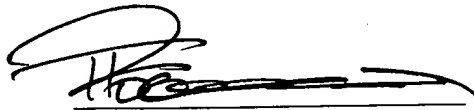
to take any and all action necessary with regard to the patents and patent applications listed on the attached Schedule A.

Address all telephone calls to James G. Gatto at telephone number 703-905-2054.

Address all correspondence to Customer Number:

**00909**

Respectfully submitted,

  
Rick A. Toering  
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703-905-2000

Customer No.  
**00909**

Dated: January 11, 2005

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